

#### FY2015-16

# 02 Big Horn County 0026 Wyola Elem

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification						
<b>Business Manager/Clerk:</b>	Dick Reich	<b>Phone #:</b> (406) 343-2722				
(Signature)		(Date)				
Chair, Board of Trustees:	William Backbone Jr.					
(Signature)		(Date)				
<b>County Superintendant</b>	Vicki Gale					
(Signature)		(Date)				

#### Software

Black Mountain Accounting Package:

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

#### Electronic filers are not required to send the cover page to OPI.



## FY2015-16

# 02 Big Horn County

# 0026 Wyola Elem

# **Project Reporter Codes**

PRC	Title	Program Type	Project Number	CFDA#
152	21st Century Community Learning	FEDERAL	002 0026 1715	84.287
153	IDEA Preschool	FEDERAL	002 0026 7915	84.173A
154	Title III Part A English Language Acquisition	FEDERAL	FY 14-15	84.365A
155	Title I - Schoolwide	FEDERAL	002 0026 3215	Federal
156	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A131736	84.358A
157	Johnson O'Malley (JOM)	FEDERAL	FY 14-15	15.130
158	IDEA Part B	FEDERAL	002 0026 7715	84.027
159	Miscellaneous State Grant	STATE	MT-CB-15-0763	State
161	Title VII, Indian Education	FEDERAL	S060A50700	84.060
162	Title I, Part A, Improving Basic Programs	FEDERAL	002 0026 3216	84.010A
512	Title VIII Impact Aid 8007(b) Construction	FEDERAL	FY 14-15	84.041C



FY2015-16

02 Big Horn County

0026 Wyola Elem

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,856.30	33,937.21	108,889.11	25,311.75
02	Taxes Receivable - Real and Personal (120-149)	2,608.12	3,421.62	1,049.07	
03	Taxes Receivable - Protested (150-159)			754.23	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	50,464.42	37,358.83	110,692.41	25,311.75
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	2,608.12	3,421.62	1,803.30	
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	47,856.30	33,937.21	108,889.11	25,311.75
52	TOTAL FUND BALANCE/EQUITY	47,856.30	33,937.21	108,889.11	25,311.75
53	TOTAL LIABILITIES AND FUND BALANCE	50,464.42	37,358.83	110,692.41	25,311.75



#### **Trustees' Financial Summary** Submit ID: 0026-00922619 FY2015-16

02 Big Horn County

0026 Wyola Elem

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
				9	
	ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,412.29	(52,058.56)	8.13
02	Taxes Receivable - Real and Personal (120-149)				4.04
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			53,258.56	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,412.29	1,200.00	12.17
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)		25.50		
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		25.50		
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				4.04
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		44,386.79	1,200.00	8.13
52	TOTAL FUND BALANCE/EQUITY		44,386.79	1,200.00	8.13
53	TOTAL LIABILITIES AND FUND BALANCE		44,412.29	1,200.00	12.17



#### **Trustees' Financial Summary** Submit ID: 0026-00922619 FY2015-16

### 02 Big Horn County

0026 Wyola Elem

_		nance sheet			
		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			3,513.48	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			3,513.48	
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			3,513.48	
52	TOTAL FUND BALANCE/EQUITY			3,513.48	
53	TOTAL LIABILITIES AND FUND BALANCE			3,513.48	



FY2015-16

### 02 Big Horn County

0026 Wyola Elem

ASSETS, LIABILITIES, AND FUND BALANCE  (24)  (25)  (26)  (27)  ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620)  04 Receivables from Other Funds (160-179)  05 Due From Other Governments (180)  06 Other Current Assets (190-210)  07 Inventories (220 & 230)  08 Prepaid Expenses (240)  09 Deposits (250)  20 TOTAL ASSETS AND OTHER DEBITS  21 Deferred Outflows (501)  LIABILITIES	eserve
ASSETS AND OTHER DEBITS  01	
ASSETS AND OTHER DEBITS  01	
01       Cash & Investments (101-119) Less Warrants Payable (620)       466,749.42         04       Receivables from Other Funds (160-179)       0         05       Due From Other Governments (180)       0         06       Other Current Assets (190-210)       0         07       Inventories (220 & 230)       0         08       Prepaid Expenses (240)       0         09       Deposits (250)       466,749.42         20       TOTAL ASSETS AND OTHER DEBITS       466,749.42         DEFERRED OUTFLOWS       2         21       Deferred Outflows (501)       0	
04       Receivables from Other Funds (160-179)         05       Due From Other Governments (180)         06       Other Current Assets (190-210)         07       Inventories (220 & 230)         08       Prepaid Expenses (240)         09       Deposits (250)         20       TOTAL ASSETS AND OTHER DEBITS         21       Deferred Outflows (501)	
05         Due From Other Governments (180)           06         Other Current Assets (190-210)           07         Inventories (220 & 230)           08         Prepaid Expenses (240)           09         Deposits (250)           20         TOTAL ASSETS AND OTHER DEBITS           DEFERRED OUTFLOWS         466,749.42           21         Deferred Outflows (501)	
06       Other Current Assets (190-210)         07       Inventories (220 & 230)         08       Prepaid Expenses (240)         09       Deposits (250)         20       TOTAL ASSETS AND OTHER DEBITS         DEFERRED OUTFLOWS       466,749.42         21       Deferred Outflows (501)	
07       Inventories (220 & 230)         08       Prepaid Expenses (240)         09       Deposits (250)         20       TOTAL ASSETS AND OTHER DEBITS         DEFERRED OUTFLOWS       466,749.42         21       Deferred Outflows (501)	
08       Prepaid Expenses (240)         09       Deposits (250)         20       TOTAL ASSETS AND OTHER DEBITS         DEFERRED OUTFLOWS       466,749.42         21       Deferred Outflows (501)	
09         Deposits (250)           20         TOTAL ASSETS AND OTHER DEBITS         466,749.42           DEFERRED OUTFLOWS           21         Deferred Outflows (501)	
20 TOTAL ASSETS AND OTHER DEBITS 466,749.42  DEFERRED OUTFLOWS 21 Deferred Outflows (501)	
DEFERRED OUTFLOWS  21 Deferred Outflows (501)	
21 Deferred Outflows (501)	
LIABILITIES	
22 Payable to Other Funds (601-606) 3,258.24	
23 Due to Other Governments (611)	
25 Other Current Liabilities (621-679)	
27 Other Liabilities (690 - 699)	
35 TOTAL LIABILITIES 3,258.24	
DEFERRED INFLOWS	
36 Deferred Inflows (680)	
FUND BALANCE/EQUITY	
37 Reserve for Inventories (951)	
38 Reserve for Encumbrances (953)	
48 Fund Balance for Budget 463,491.18	
52 TOTAL FUND BALANCE/EQUITY 463,491.18	
53 TOTAL LIABILITIES AND FUND BALANCE 466,749.42	



FY2015-16

02 Big Horn County

0026 Wyola Elem

Dalance Sheet					
		Technology Fund	Flexibility Fund	Permanent	Debt Service Fund
				Endowment Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)		15,317.14		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		15,317.14		
DEF	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		15,317.14		
52	TOTAL FUND BALANCE/EQUITY		15,317.14		
53	TOTAL LIABILITIES AND FUND BALANCE		15,317.14		
	•				



02 Big Horn County

0026 Wyola Elem

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
			runu	Enter prise Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)		4.86		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		4.86		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	FERRED INFLOWS				
36	Deferred Inflows (680)		4.86		
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		4.86		



02 Big Horn County

0026 Wyola Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)		_		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



02 Big Horn County

0026 Wyola Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



02 Big Horn County

0026 Wyola Elem

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
	ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			23,780.04	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			23,780.04	
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			23,780.04	
52	TOTAL FUND BALANCE/EQUITY			23,780.04	
53	TOTAL LIABILITIES AND FUND BALANCE			23,780.04	



#### **Trustees' Financial Summary** Submit ID: 0026-00922619 FY2015-16

### 02 Big Horn County

# 0026 Wyola Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	11,508.20	22,006.41		
04	Receivables from Other Funds (160-179)	25.50	3,258.24		
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	11,533.70	25,264.65		
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	0.05			
24	Warrants Payable (620)	9,200.10	25,264.65		
25	Other Current Liabilities (621-679)	2,333.55			
35	TOTAL LIABILITIES	11,533.70	25,264.65		
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	11,533.70	25,264.65		



FY2015-16

02 Big Horn County

0026 Wyola Elem

_					
		Agency - A	Agency - B	Agency - C	Agency - D
	ACCETE LIADILITIES AND EUND DALANCE	(90)	(91)	(92)	(93)
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



02 Big Horn County

0026 Wyola Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	SETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	ND BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



## FY2015-16

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

Curren	t Revenues, O	ther Financi	ing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue			2015 Value	2016 Value
	1111 Distr	rict Levy - Re	al Property	70,720.83	73,910.36
	1112 Distr	rict Levy - Per	rsonal Property	3,843.22	1,038.22
	1190 Pena	lties and Inter	rest on Taxes	237.10	189.14
	1510 Interes	est Earnings		250.56	38.36
	3110 Direc	ct State Aid		359,875.81	384,852.03
	3111 Qual	ity Educator		47,333.52	48,874.10
	3112 At R	isk Student		9,177.54	11,259.64
	3113 India	n Education l	For All	2,570.40	2,651.76
	3114 Ame	rican Indian A	Achievement Gap	23,200.00	25,215.00
	3115 State	Spec Ed Allo	owable Cost Pymt to Districts	25,578.00	24,998.40
	3116 Data	For Achieven	ment	1,890.00	2,540.00
	3118 Natu	ral Resource	Development	2,564.53	4,320.58
	3120 State	Guaranteed 7	Гах Base Aid	230,491.98	239,916.60
	3444 State	School Block	k Grant	17,542.42	17,542.42
	3446 SB96	5 Block Grant	Reimbursement	233.14	0.00
	6100 Mate	rial Prior Per	iod Revenue Adjustments	0.00	-4,667.00
Total C	Current Reven	ues, Other F	inancing Sources and Residual Equity Transfers In:	795,509.05	832,679.61
		,	inancing Sources and Residual Equity Transfers In: ancing Uses and Residual Equity Transfers Out:	795,509.05	832,679.61  Fund Code 01
		,		795,509.05 <b>2015 Value</b>	
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function	ancing Uses and Residual Equity Transfers Out:		Fund Code 0
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary		Fund Code 0
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function ar Education	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary		Fund Code 02 2016 Value
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function ar Education	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Cruction  1XX Personal Services - Salaries	2015 Value	Fund Code 01 2016 Value 490,139.73
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function ar Education 1XXX Inst	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary truction	<b>2015 Value</b> 486,285.88	Fund Code 01 2016 Value 490,139.73
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function ar Education 1XXX Inst	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	<b>2015 Value</b> 486,285.88	Fund Code 02 2016 Value 490,139.73 60,200.00
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function ar Education 1XXX Inst	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits port Services - Students	2015 Value 486,285.88 43,020.00	Fund Code 01 2016 Value 490,139.73 60,200.00
Curren	<mark>t Expenditure</mark> Program	es, Other Fin Function ar Education 1XXX Inst	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students 1XX Personal Services - Salaries	2015 Value 486,285.88 43,020.00 44,617.00	Fund Code 02 2016 Value 490,139.73 60,200.00 19,665.24 200.00
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Sup	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00	Fund Code 02 2016 Value 490,139.73 60,200.00 19,665.24 200.00
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Sup	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits port Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Personal Services - Employee Benefits	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00	Fund Code 01 2016 Value  490,139.73 60,200.00  19,665.24 200.00 3,105.00
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Sup	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits port Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services port Services - General Administration 3XX Purchased Professional and Technical Services	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00	Fund Code 01 2016 Value  490,139.73 60,200.00  19,665.24 200.00 3,105.00
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Sup	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services Port Services - General Administration	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00	Fund Code 01 2016 Value  490,139.73 60,200.00 19,665.24 200.00 3,105.00
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Sup	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services Port Services - General Administration 3XX Purchased Professional and Technical Services Port Services - School Administration 1XX Personal Services - Salaries	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00	Fund Code 03 2016 Value  490,139.73 60,200.00 19,665.24 200.00 3,105.00 30,400.00 105,455.98
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Supp 23XX Supp 24XX Supp	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services Port Services - General Administration 3XX Purchased Professional and Technical Services Port Services - School Administration	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00  101,819.24	Fund Code 03 2016 Value  490,139.73 60,200.00 19,665.24 200.00 3,105.00 30,400.00 105,455.98
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Supp 23XX Supp 24XX Supp	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services Port Services - General Administration 3XX Purchased Professional and Technical Services Port Services - School Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00  101,819.24	Fund Code 03 2016 Value  490,139.73 60,200.00 19,665.24 200.00 3,105.00 30,400.00 105,455.98 12,250.00
Curren	<mark>t Expenditure</mark> Program	Function ar Education 1XXX Inst 21XX Supp 23XX Supp 24XX Supp	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services Port Services - General Administration 3XX Purchased Professional and Technical Services Port Services - School Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Tration and Maintenance of Plant Services 1XX Personal Services - Salaries	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00  101,819.24 0.00  4,315.73	Fund Code 03 2016 Value  490,139.73 60,200.00 19,665.24 200.00 3,105.00 30,400.00 105,455.98 12,250.00
Curren	<mark>t Expenditure</mark> Program	Es, Other Fin Function ar Education 1XXX Inst 21XX Supp 23XX Supp 24XX Supp 26XX Ope	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services port Services - General Administration 3XX Purchased Professional and Technical Services port Services - School Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits ration and Maintenance of Plant Services 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00  101,819.24 0.00	Fund Code 01 2016 Value  490,139.73 60,200.00  19,665.24 200.00 3,105.00  30,400.00  105,455.98 12,250.00  0.00
Curren	<mark>t Expenditure</mark> Program	Es, Other Fin Function ar Education 1XXX Inst 21XX Supp 23XX Supp 24XX Supp 26XX Ope	ancing Uses and Residual Equity Transfers Out:  Object Programs - Elementary/Secondary Truction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Port Services - Students  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services Port Services - General Administration 3XX Purchased Professional and Technical Services Port Services - School Administration 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits Tration and Maintenance of Plant Services 1XX Personal Services - Salaries	2015 Value  486,285.88 43,020.00  44,617.00 3,600.00 0.00  101,819.24 0.00  4,315.73	Fund Code 0



## FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

# 0026 Wyola Elem

Current Expenditu	res, Other Fir	nancing Us	ses and Residual Equity Tr	ansfers Out	:			Fund (	Code 01
PRC Program	Function	Object					2015 Value	2016 Val	lue
280 Speci	al Education	- Local an	d State						
	1XXX Ins	truction							
		1XX Pe	ersonal Services - Salaries				22,546.17	26	,778.46
			ersonal Services - Employee	Benefits			1,800.00	4	,600.00
720 Schoo	ol Sponsored A								
	35XX Ext		ar - Athletics						
			ersonal Services - Salaries				1,480.26		0.00
8XX Con	munity Servi	_							
	33XX Cor	=					12 222 24	10	070.66
			ersonal Services - Salaries	Danafita			13,322.24 1,950.00		,979.66 ,850.00
910 Food	Sorviose	ZAA PO	ersonal Services - Employee	Delletits			1,930.00	3	,830.00
710 T00u	31XX Foo	d Services	:						
			ersonal Services - Salaries				51,681.17	52	,025.11
		2XX Pe	ersonal Services - Employee	Benefits			7,200.00		,800.00
Total Current Exp	enditures, Oth	er Financ	ing Uses and Residual Equ	ity Transfer	s Out:		791,287.69	841	,449.18
			Schedule Of Cha	<mark>anges W</mark> o	orksh	eet		Fund (	Code 01
Beginning Fund Ba	lance							56,625.87	(1)
Total Current Reve	nues, Other Fi	nancing So	ources and Residual Equity T	ransfers In				832,679.61	(2)
Total Current Expe	nditures, Other	r Financing	g Uses and Residual Equity T	Γransfers Ou	t			841,449.18	(3)
Increase/Decrease	of Reserve for	Inventories	S						
This Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increase/Decrease	of Reserve for	Encumbra	nces						
This Year		0.00	Less Last Year	0.	00	(4b)	0.00		
								0.00	(4)
Ending Fund Balan	ce (1 + 2 - 3 +	4)						47,856.30	(5)



### FY2015-16

Submit ID: 0026-00922619

# 02 Big Horn County

## 0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

1111   District Levy - Real Property   116,672.60   106,350.4     1112   District Levy - Personal Property   6,215.36   1,534.5     1190   Penalties and Interest on Taxes   236.87   276.5     1510   Interest Earnings   191.31   42.0     1900   Other Revenue from Local Sources   900.00   0.0     2220   County On-Schedule Trans Reimb   7,794.00   3,663.4     3210   State On-Schedule Trans Reimb   7,794.00   3,897.0     3444   State School Block Grant   4,778.4   4,778.4     3446   SB96 Block Grant Reimbursement   218.78   0.0    Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:   144,801.35   120,541.3    Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:   Fund Code     PRC   Program   Function   Object   2015 Value   2016 Value     1XX   Regular Education   Programs - Elementary/Secondary	Curren	t Revenues, Other Fina	ncing Sourc	es and Residual Equity T	ransfers In:			Fund C	code 10
1112   District Levy - Personal Property   6,215.36   1,534.25   1190   Penalties and Interest on Taxes   236.87   276.5   11510   Interest Earnings   191.31   42.0   4	PRC	Revenue					2015 Value	2016 Va	alue
1190   Penalties and Interest on Taxes   236.87   276.   1510   Interest Farnings   191.31   42.4   1510   Interest Farnings   1900   0.00		1111 District Levy - I	Real Propert	у			116,672.60	106	,350.42
1510   Interest Earnings		1112 District Levy - I	Personal Pro	perty			6,215.36	1.	,534.24
1900   Other Revenue from Local Sources   900,00   20,00   2220   Country On-Schedule Trans Reimb   7,794,00   3,663,4   3210   State On-Schedule Trans Reimb   7,794,00   3,863,4   3210   State On-Schedule Trans Reimb   4,778,4   3,4778,4   3444   State School Block Grant   4,778,4   3,4778,4   3444   State School Block Grant Reinbursement   218,78   0,00   Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1190 Penalties and In	nterest on Ta	xes			236.87		276.75
2220   County On-Schedule   Trans Reimb   7,794.00   3,663.00   3,210   State On-Schedule   Trans Reimb   7,794.00   3,897.00   3,444   State School Block Grant   4,778.43   4,778.43   4,778.43   4,778.43   34,478.43   3		1510 Interest Earning	gs				191.31		42.02
3210   State On-Schedule Trans Reimb   7,794.00   3,897.43   3444   State School Block Grant   4,778.43   4,778.43   4,778.43   34478.43   34476   SB96   Block Grant Reimbursement   218.78   0.00     Fotal Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1900 Other Revenue	from Local	Sources			900.00		0.00
3444   State   School Block Grant Reimbursement   218.78   346   SB96 Block Grant Reimbursement   218.78   346   SB96 Block Grant Reimbursement   218.78   348   349   344   State							7,794.00		,663.00
State   Stat				eimb					,897.00
								4.	,778.43
PRC   Program   Function   Object   O		3446 SB96 Block Gra	ant Reimbur	sement			218.78		0.00
PRC         Program         Function         Object         2015 Value         2016 Value           1XX         Regular Education Programs - Elementary/Secondary         27XX Student Transportation Services         82,600.           1XX         Personal Services - Salaries         91,642.81         82,600.           4XX         Purchased Property Services         0.00         11,400.           5XX         Other Purchased Property Services         0.00         110.           5XX         Other Purchased Services         2,303.18         1,284.           6XX         Supplies and Materials         24,916.87         12,760.           Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:         125,762.86         108,154.           Beginning Fund Balance         5chedule Of Changes Worksheet         21,550.28         (1)           Total Current Expenditures, Other Financing Sources and Residual Equity Transfers In         120,541.86         (2)           Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out         108,154.93         (3)           Increase/Decrease of Reserve for Encumbrances           This Year         0.00         Less Last Year         0.00         (4a)         0.00         0.00         (4a) <td>Total (</td> <td>Current Revenues, Other</td> <td>r Financing</td> <td>Sources and Residual Equ</td> <td>uity Transfers In</td> <td></td> <td>144,801.35</td> <td>120</td> <td>,541.86</td>	Total (	Current Revenues, Other	r Financing	Sources and Residual Equ	uity Transfers In		144,801.35	120	,541.86
1XX   Regular Education   Programs - Elementary/Secondary   27XX   Student   Transportation   Services   Salaries   91,642.81   82,600.     2XX   Personal   Services - Employee   Benefits   6,900.00   11,400.     4XX   Purchased   Property   Services   0.00   110.     5XX   Other   Purchased   Services   2,303.18   1,284.     6XX   Supplies and Materials   24,916.87   12,760.     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   Out   125,762.86   108,154.     Beginning   Fund   Balance   21,550.28   (1)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   120,541.86   (2)     Total Current   Expenditures, Other   Financing   Uses   and   Residual   Equity   Transfers   Out   Out   108,154.93   (3)     Increase/Decrease of   Reserve   for   Encumbrances   Expenditures, Out   Out	<mark>Curren</mark>	nt Expenditures, Other F	Financing U	ses and Residual Equity T	ransfers Out:			Fund (	Code 10
1XX   Personal Services - Salaries   91,642.81   82,600.     2XX   Personal Services - Employee Benefits   6,900.00   11,400.     4XX   Purchased Property Services   0.00   110.     5XX   Other Purchased Services   2,303.18   1,284.     6XX   Supplies and Materials   24,916.87   12,760.     Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:   125,762.86   108,154.     Beginning Fund Balance   21,550.28   (1)     Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   120,541.86   (2)     Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:   108,154.93   (3)     Increase/Decrease of Reserve for Inventories   This Year   0.00   Less Last Year   0.00   (4a)   0.00   (4b)     Increase/Decrease of Reserve for Encumbrances   This Year   0.00   Less Last Year   0.00   (4b)   0.00   (4b)	PRC	Program Function	n Object				2015 Value	2016 Val	lue
1XX Personal Services - Salaries   91,642.81   82,600.     2XX Personal Services - Employee Benefits   6,900.00   11,400.     4XX Purchased Property Services   0.00   1110.     5XX Other Purchased Services   2,303.18   1,284.     6XX Supplies and Materials   24,916.87   12,760.     Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:   125,762.86   108,154.     Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   120,541.86   (2)     Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out   108,154.93   (3)     Increase/Decrease of Reserve for Inventories   This Year   0.00   Less Last Year   0.00   (4a)   0.00       Increase/Decrease of Reserve for Encumbrances   This Year   0.00   Less Last Year   0.00   (4b)   0		=	_		y				
2XX   Personal Services - Employee Benefits   6,900.00   11,400.		27XX St	tudent Trar	sportation Services					
AXX   Purchased Property Services   0.00   110.			1XX P	ersonal Services - Salaries			91,642.81	82	,600.00
SXX Other Purchased Services   2,303.18   1,284			2XX P	ersonal Services - Employe	e Benefits		6,900.00	11	,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:    Schedule Of Changes Worksheet   125,762.86   108,154.			4XX P	urchased Property Services			0.00		110.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: 125,762.86 108,154.  Schedule Of Changes Worksheet Fund Code  Beginning Fund Balance 21,550.28 (1)  Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 120,541.86 (2)  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 108,154.93 (3)  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00 (4)			5XX C	ther Purchased Services			2,303.18	1	,284.84
Beginning Fund Balance 21,550.28 (1) Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 120,541.86 (2) Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 108,154.93 (3) Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00 Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00  1000 1000 1000 1000 1000 1000 100									
Beginning Fund Balance 21,550.28 (1) Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 120,541.86 (2) Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 108,154.93 (3) Increase/Decrease of Reserve for Inventories This Year 0.00 Less Last Year 0.00 (4a) 0.00 Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00  1000 (4)	Fotal C	Current Expenditures, O	ther Finan	ring Uses and Residual Eq	uity Transfers O	ut:	125,762.86	108	,154.93
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 120,541.86 (2)  Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 108,154.93 (3)  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00 (4)				Schedule Of Ch	nanges Work	sheet		Fund (	Code 10
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out  Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00 (4)	Begin	ning Fund Balance						21,550.28	(1)
Increase/Decrease of Reserve for Inventories  This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00 (4)	Total (	Current Revenues, Other	Financing S	ources and Residual Equity	Transfers In			120,541.86	(2)
This Year 0.00 Less Last Year 0.00 (4a) 0.00  Increase/Decrease of Reserve for Encumbrances  This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00 (4)	Total (	Current Expenditures, Oth	her Financin	g Uses and Residual Equity	Transfers Out			108,154.93	(3)
Increase/Decrease of Reserve for Encumbrances This Year 0.00 Less Last Year 0.00 (4b) 0.00  0.00 (4)	Increa	se/Decrease of Reserve fo	or Inventorie	s					
This Year 0.00 Less Last Year 0.00 (4b) 0.00 (0.00 (4)	,	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
0.00 (4)	Increa	se/Decrease of Reserve for	or Encumbra	nces					
	,	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
Ending Fund Balance (1 + 2 - 3 + 4) 33,937.21 (5)								0.00	(4)
	Ending	g Fund Balance (1 + 2 - 3	+4)					33,937.21	(5)



### FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Other	Financing Sour	ces and Residual Equity T	Transfers In:				Fund C	Code 11
PRC	Revenue						2015 Value	2016 Va	alue
	1111 District L	evy - Real Prope	ty				26,854.25	16	,217.78
	1112 District L	evy - Personal Pr	operty				1,481.02		244.72
	1190 Penalties	and Interest on T	axes				93.89		66.47
	1510 Interest E	arnings					89.50		12.79
Total C	Current Revenues,	Other Financing	g Sources and Residual Eq	quity Transfer	s In:		28,518.66	16	,541.76
Curren	t Expenditures, O	ther Financing \	J <mark>ses and Residual Equity</mark>	Transfers Out	t:			Fund (	Code 11
PRC		nction Objec					2015 Value	2016 Va	lue
	0	_	ms - Elementary/Seconda	ry					
	272		nsportation Services				0.00	0.2	
Total C	Summont Ewnonditu		Property and Equipment Acacing Uses and Residual E	•	ma Out		0.00		5,000.00
Total	zurrent Expenditu	res, Other Final					0.00		Code 11
			Schedule Of C	changes Wo	orks	neet		Funa (	oae 11
Beginn	ning Fund Balance							175,347.35	(1)
Total C	Current Revenues,	Other Financing S	Sources and Residual Equity	y Transfers In				16,541.76	(2)
Total C	Current Expenditure	es, Other Financi	ng Uses and Residual Equit	y Transfers Ou	ıt			83,000.00	(3)
Increas	se/Decrease of Rese	erve for Inventori	es						
٦	Γhis Year	0.00	Less Last Year	0	.00	(4a)	0.00		
Increas	se/Decrease of Rese	erve for Encumbi	ances						
٦	This Year	0.00	Less Last Year	0	.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance (1 -	+ 2 - 3 + 4)						108,889.11	(5)



### FY2015-16

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Curren	t Revenues, Other	Financi	ng Sourc	es and Residual Equity Tr	ansfers In:				Fund C	ode 12
PRC	Revenue							2015 Value	2016 Va	alue
	1611 National S	School L	unch Prog	ram				3,516.25	1.	,497.25
	3220 State Food	d Service	es Match					265.12		267.85
	4550 Federal Cl	hild Nutı	rition					107,577.22	110	,515.33
Total C	Current Revenues,	Other F	inancing	Sources and Residual Equ	iity Transfe	rs In:		111,358.59	112	,280.43
Curren	nt Expenditures, Ot	ther Fin	ancing Us	ses and Residual Equity T	<mark>ransfers O</mark> u	ıt:			Fund (	Code 12
PRC	Program Fur	nction	Object					<b>2015 Value</b>	2016 Val	lue
	910 Food Service									
	31X	XX Food	l Services						_	
				ersonal Services - Salaries				7,741.69		,976.21
				ther Purchased Services				2,147.86		,089.61
Total (	'urrent Evnenditui	rac Otha		applies and Materials ing Uses and Residual Equ	uity Trancf	arc Out	•	94,870.06		,821.47 ,887.29
Total	zurrent Expenditui	ics, Oth	ci Financ					104,737.01		
				Schedule Of Ch	langes W	<mark>orks</mark> l	1eet		Fund (	code 12
Begini	ning Fund Balance								13,918.61	(1)
Total (	Current Revenues, C	Other Fin	ancing So	ources and Residual Equity	Transfers In				112,280.43	(2)
Total (	Current Expenditure	es, Other	Financing	g Uses and Residual Equity	Transfers O	ut			100,887.29	(3)
Increa	se/Decrease of Rese	erve for I	nventorie	S						
-	This Year		0.00	Less Last Year	(	0.00	(4a)	0.00		
Increa	se/Decrease of Rese	erve for I	Encumbra	nces						
5	This Year		0.00	Less Last Year	(	0.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balance (1 +	2 - 3 +	4)						25,311.75	(5)



### FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

## 0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Curren	t Revenues, Other Fina	ncing Sources and Residual Equity Transfers In:		Fund Code 14
PRC	Revenue		2015 Value	2016 Value
	2240 County Retirem	ent Distribution	185,000.00	175,702.43
Total C	urrent Revenues, Other	Financing Sources and Residual Equity Transfers In:	185,000.00	175,702.43
Curren	t Expenditures, Other I	inancing Uses and Residual Equity Transfers Out:		Fund Code 14
PRC	Program Function	Object	2015 Value	<b>2016 Value</b>
	1XX Regular Educat	ion Programs - Elementary/Secondary		
	1XXX I	nstruction		
		2XX Personal Services - Employee Benefits	92,173.38	105,028.08
	21XX S	apport Services - Students		
		2XX Personal Services - Employee Benefits	8,018.57	3,373.62
	24XX S	upport Services - School Administration		
		2XX Personal Services - Employee Benefits	18,193.59	18,932.78
	26XX O	peration and Maintenance of Plant Services		
		2XX Personal Services - Employee Benefits	17,814.38	17,529.10
	27XX S	tudent Transportation Services		
		2XX Personal Services - Employee Benefits	13,885.62	11,712.36
	280 Special Education	n - Local and State		
	1XXX I	nstruction		
		2XX Personal Services - Employee Benefits	4,882.20	5,148.13
	720 School Sponsored	1 Athletics		
	35XX E	xtracurricular - Athletics		
		2XX Personal Services - Employee Benefits	3,317.02	2,016.95
	810 Community Reco	reation		
	33XX C	ommunity Services		
		2XX Personal Services - Employee Benefits	0.00	3,712.53
	8XX Community Ser	vices Programs		
	33XX C	ommunity Services		
		2XX Personal Services - Employee Benefits	4,529.80	0.00
	910 Food Services			
	31XX F	ood Services		
		2XX Personal Services - Employee Benefits	9,888.80	10,159.66
Total C	urrent Expenditures, O	ther Financing Uses and Residual Equity Transfers Out:	172,703.36	177,613.21



## FY2015-16

## Submit ID: 0026-00922619

# 02 Big Horn County

# 0026 Wyola Elem

		Schedule Of Ch	anges Workshe	eet		Fund C	Code 14	
Beginning Fund Balance						46,297.57	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In 17								
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out 177,61								
Increase/Decrease of Reserve	for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve	e for Encumbran	ices						
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
						0.00	(4)	
Ending Fund Balance (1 + 2 -	- 3 + 4)					44,386.79	(5)	



### FY2015-16

# 02 Big Horn County

Submit ID: 0026-00922619

### 0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

<b>Current Revenues, Other F</b>	Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue		2016 Value	
155 Title I - Schoolwide			
4200 Title I, Part	A, Improving Basic Programs	4,622.73	
156 Title VI,Part B,Subpa	art 1,Small Rural Schools(SRS)		
4120 Title VI, Pa	urt B, Subpart 1, Small Rural Schools (SRS)	3,846.61	
159 Miscellaneous State G	Grant		
4700 Federal Mis	scellaneous Grants from other State Agencies	569.56	
161 Title VII, Indian Educ	cation		
4130 Title VII In	dian Education	43,850.18	
4940 Schoolwide		61,232.29	
512 Title VIII Impact Aid	8007(b) Construction		
4821 Impact Aid	Discretionary Construction	333.00	
Total Current Revenues, O	ther Financing Sources and Residual Equity Transfers In:	114,454.37	
Current Evnanditures Oth	ner Financing Uses and Residual Equity Transfers Out:		Fund Code 15
•	• • •		
PRC Program Fund	ction Object	<b>2015 Value</b>	<b>2016 Value</b>
155 Title I - Schoolwide			
494 Schoolwide P			
1XX	X Instruction		
	3XX Purchased Professional and Technical Services		4,622.73
	155 Subtotal		4,622.73
	art 1,Small Rural Schools(SRS)		
	t B, Subpart 1, Small rural Schools (SRS)		
1XX	X Instruction		
	1XX Personal Services - Salaries		3,583.31
	2XX Personal Services - Employee Benefits		263.30
	156 Subtotal		3,846.6
159 Miscellaneous State G			
	ellaneous Grants from other State Agencies		
26X2	X Operation and Maintenance of Plant Services		
	3XX Purchased Professional and Technical Services	_	569.50
	159 Subtotal		569.50
161 Title VII, Indian Educ			
413 Title VII Ind			
1XX	X Instruction		
	1XX Personal Services - Salaries		31,434.83
	2XX Personal Services - Employee Benefits	_	12,415.35
	161 Subtotal		43,850.18



## FY2015-16

# Submit ID: 0026-00922619

### 02 Big Horn County

# 0026 Wyola Elem

<b>Current Expendit</b>	<mark>ures, Other Fi</mark>	nancing Us	es and Residual Equity Tr	ansfers Out:			Fund (	Code 15
PRC Program	Function	Object				2015 Value	2016 Val	lue
162 Title I, Part	A, Improving I	Basic Progr	rams					
494 Scho	oolwide Progra	ım						
	1XXX Ins	struction						
		1XX Pe	ersonal Services - Salaries				42	,540.20
		2XX Pe	ersonal Services - Employee	Benefits			4	,793.09
		6XX St	ipplies and Materials			_	13	,899.00
			162 Sub	total			61	,232.29
512 Title VIII Im	=							
482 Title	=		o) Construction					
	26XX Op		l Maintenance of Plant Ser					222.00
		3XX Pt	archased Professional and Te			_		333.00
Total Commant Evo	aandituusa Otl	han Financi	512 Sub			=	114	333.00
Total Current Exp	penanures, On	ier Financi	ing Uses and Residual Equ	•				,454.37
			Schedule Of Cha	<mark>anges Works</mark> l	heet		Fund (	Code 15
Beginning Fund B	Balance						1,200.00	(1)
Total Current Rev	enues, Other Fi	nancing So	urces and Residual Equity T	ransfers In			114,454.37	(2)
Total Current Exp	enditures, Othe	r Financing	Uses and Residual Equity T	Transfers Out			114,454.37	(3)
Increase/Decrease	of Reserve for	Inventories	3					
This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease	of Reserve for	Encumbrar	nces					
This Year		0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending Fund Bala	ance $(1 + 2 - 3 +$	- 4)					1,200.00	(5)
		Pı	roject Reporter Sum	maries				
Project Reporter				Reven	nues	Expenditures	Difference	
155 Title I - Scho	oolwide				4,622.73	4,622.73		0.00
156 Title VI,Part	t B,Subpart 1,Sı	nall Rural S	Schools(SRS)		3,846.61	3,846.61		0.00
159 Miscellaneo	us State Grant				569.56	569.56		0.00
161 Title VII, Inc	dian Education				105,082.47	43,850.18	61	,232.29
162 Title I, Part	A, Improving B	asic Progra	ms		0.00	61,232.29	-61	,232.29
512 Title VIII Im	npact Aid 8007(	(b) Construc	etion		333.00	333.00		0.00
Total					114,454.37	114,454.37		0.00



### FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Curren	t Revenues, Other Finan	<mark>icing Sourc</mark>	es and Residual Equity Tr	ansfers In:			Fund C	Code 17
PRC	Revenue					2015 Value	2016 Va	alue
	1111 District Levy - F	Real Propert	у			16.35		4.66
	1112 District Levy - F	Personal Pro	perty			1.15		0.00
	1190 Penalties and Int	terest on Ta	xes			1.12		0.11
	1510 Interest Earning	s				1.50		0.21
Total C	urrent Revenues, Other	Financing	Sources and Residual Equ	nity Transfers In:		20.12		4.98
Curren	t Expenditures, Other F	inancing U	ses and Residual Equity T	ransfers Out:			Fund (	Code 17
PRC	Program Function	Object				2015 Value	2016 Va	lue
	610 Adult Continuing		Programs					
	1XXX In		10 . 01 .			2.012.52		0.00
Total C	humant Ermanditunas O		ersonal Services - Salaries ing Uses and Residual Eq		.4.	3,812.73		0.00
10tai C	urrent Expenditures, O	mei rmanc		-		3,612.73		
			Schedule Of Ch	anges Works	sheet		Fund (	Code 17
Beginn	ning Fund Balance						3.15	(1)
Total C	Current Revenues, Other F	Financing So	ources and Residual Equity	Transfers In			4.98	(2)
Total C	Current Expenditures, Oth	er Financin	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve fo	r Inventorie	s					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve fo	r Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance $(1 + 2 - 3)$	+4)					8.13	(5)



### FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

Curren	nt Revenues, O	ther Financi	ng Sourc	es and Residual Equity	Transfers In:				Fund C	code 20
PRC	Revenue							2015 Value	2016 Va	lue
	1910 Renta	ls						7,850.00	8,	,368.00
Total (	Current Reveni	ies, Other Fi	inancing	Sources and Residual E	Equity Transfers	s In:		7,850.00	8,	,368.00
Curre	nt Expenditure	s, Other Fina	ancing Us	es and Residual Equity	y Transfers Out:	:			Fund C	Code 20
PRC	Program 1XX Regula		_	ns - Elementary/Second I Maintenance of Plant	•			2015 Value	2016 Val	lue
		•		rchased Property Servic				2,079.90	3	,188.31
			6XX St	applies and Materials				4,960.04	3	,101.27
Total (	tal Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:							7,039.94	6	,289.58
				Schedule Of (	<mark>Changes W</mark> o	rksl	heet		Fund C	Code 20
Begin	ning Fund Bala	nce							1,435.06	(1)
Total	Current Revenu	es, Other Fin	ancing So	urces and Residual Equi	ity Transfers In				8,368.00	(2)
Total	Current Expend	itures, Other	Financing	Uses and Residual Equ	ity Transfers Out	t			6,289.58	(3)
Increa	ase/Decrease of	Reserve for I	nventorie	S						
	This Year		0.00	Less Last Year	0.0	00	(4a)	0.00		
Increa	Increase/Decrease of Reserve for Encumbrances									
	This Year		0.00	Less Last Year	0.0	00	(4b)	0.00		
									0.00	(4)
Endin	g Fund Balance	(1+2-3+4)	4)						3,513.48	(5)



### FY2015-16

Submit ID: 0026-00922619

#### 02 Big Horn County

## 0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Curre	nt Revenues, Other Financ	ring Sources and Residual Equity Transfers In:		Fund Code 26
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		250.33	657.51
	4820 Federal Impact A	id - Title VIII	622,805.67	640,245.29
Total (	Current Revenues, Other I	Financing Sources and Residual Equity Transfers In:	623,056.00	640,902.80
Curre	nt Expenditures, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 26
PRC	Program Function	Object	2015 Value	<b>2016 Value</b>
	1XX Regular Education	n Programs - Elementary/Secondary		
	1XXX Ins	truction		
		1XX Personal Services - Salaries	36,055.27	109,026.41
		2XX Personal Services - Employee Benefits	1,800.00	6,770.00
		3XX Purchased Professional and Technical Services	1,465.00	376.00
		5XX Other Purchased Services	15,399.63	10,542.48
		6XX Supplies and Materials	68,488.31	47,351.85
		8XX Other Expenditures	0.00	15,227.74
	21XX Sup	pport Services - Students		
		3XX Purchased Professional and Technical Services	19,392.00	0.00
	23XX Sup	port Services - General Administration		
		2XX Personal Services - Employee Benefits	19,215.86	0.00
		3XX Purchased Professional and Technical Services	70,980.30	48,737.11
		5XX Other Purchased Services	22,978.57	25,404.84
		6XX Supplies and Materials	10,731.69	12,625.66
		810 Dues and Fees	7,933.50	12,944.50
	24XX Sup	port Services - School Administration		
		1XX Personal Services - Salaries	2,254.06	1,987.78
		6XX Supplies and Materials	9,746.57	1,670.82
	25XX Sup	pport Services - Business		
		3XX Purchased Professional and Technical Services	2,135.51	421.52
		6XX Supplies and Materials	5,383.73	4,265.67
	26XX Ope	eration and Maintenance of Plant Services		
		1XX Personal Services - Salaries	100,977.02	98,767.37
		2XX Personal Services - Employee Benefits	10,200.00	16,900.00
		3XX Purchased Professional and Technical Services	3,000.00	6,183.28
		440 Bldg & Grounds Repair and Main Services	55,625.89	62,713.22
		5XX Other Purchased Services	31,745.00	33,491.00
		6XX Supplies and Materials	87,042.23	65,630.65
	280 Special Education	- Local and State		
	1XXX Ins	truction		
		1XX Personal Services - Salaries	4,766.97	0.00



## FY2015-16

#### Submit ID: 0026-00922619

### 02 Big Horn County

# 0026 Wyola Elem

Curre	<mark>nt Expenditui</mark>	res, Other Fin	ancing U	ses and Residual Equity Tr	cansfers Out:			Fund (	Code 26
PRC	Program	Function	Object				<b>2015 Value</b>	2016 Val	lue
			2XX P	ersonal Services - Employee	Benefits		300.00		0.00
			3XX P	urchased Professional and T	echnical Services		1,605.00		0.00
			5XX C	ther Purchased Services			126.64		46.00
			6XX S	upplies and Materials			441.69		149.98
		221X Imp	rovement	of Instruction Services					
				urchased Professional and T	echnical Services		22,288.50	23	,436.88
	720 Schoo	l Sponsored A	Athletics						
		35XX Ext	racurricu	lar - Athletics					
				ersonal Services - Salaries			22,956.42	16	5,723.39
				other Purchased Services			174.97		0.00
				upplies and Materials			16,982.85	15	5,027.44
	8XX Com	munity Service							
		33XX Con	=						
	1XX Personal Services - Salaries						8,223.32 2,550.00		0.00
	2XX Personal Services - Employee Benefits 910 Food Services								0.00
	910 F00a 3	Services 31XX Foo	d Sarvica	9					
		JIAA FUU		ersonal Services - Salaries			112.70		0.00
				Other Purchased Services			1,482.30		0.00
				upplies and Materials			0.00	29	,037.71
Total (	Current Expe	nditures, Oth		cing Uses and Residual Equ	iity Transfers O	ut:	664,561.50		,459.30
	1			Schedule Of Ch	-		,		Code 26
Begir	nning Fund Bal	lance						488,047.68	(1)
			anaina C	ources and Residual Equity 7	Cuonafona In			ŕ	. ,
Total	Current Rever	lues, Other Fil	iancing 50	burces and Residual Equity	ransiers in			640,902.80	(2)
Total	Current Exper	nditures, Other	Financin	g Uses and Residual Equity	Transfers Out			665,459.30	(3)
Increa	ase/Decrease o	of Reserve for	Inventorie	s					
	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	ase/Decrease o	of Reserve for	Encumbra	nces					
	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endir	ng Fund Baland	ce (1 + 2 - 3 +	4)					463,491.18	(5)



### FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Curre	nt Revenues,	Other Financ	ing Sourc	es and Residual Equity T	ransfers In:			Fund C	Code 28	
PRC	Revenue						2015 Value	2016 Va	alue	
	3281 Stat	e Technology	Aid				889.03		916.18	
Total (	Current Reve	nues, Other F	inancing	Sources and Residual Eq	uity Transfers In:		889.03		916.18	
Curre	<mark>nt Expenditu</mark> ı	res, Other Fin	ancing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 28	
PRC	Program	Function	Object				2015 Value	2016 Val	Value	
	1XX Regu	ılar Education 1XXX Ins	_	ns - Elementary/Secondar	ry					
			6XX S	applies and Materials			889.03		916.18	
Total (	Current Expe	nditures, Oth	t:	889.03		916.18				
				Schedule Of C	<mark>hanges Works</mark>	heet		Fund (	Code 28	
Begin	ning Fund Bal	lance						0.00	(1)	
Total	Current Rever	nues, Other Fi	nancing So	ources and Residual Equity	Transfers In			916.18	(2)	
Total	Current Exper	nditures, Other	r Financing	g Uses and Residual Equity	Transfers Out			916.18	(3)	
Increa	ase/Decrease o	f Reserve for	Inventorie	S						
	This Year		0.00	Less Last Year	0.00	(4a)	0.00			
Increa	ase/Decrease o	of Reserve for	Encumbra	nces						
	This Year		0.00	Less Last Year	0.00	(4b)	0.00			
								0.00	(4)	
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)					0.00	(5)	



### FY2015-16

Submit ID: 0026-00922619

### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Curren	t Revenues, Other Fina	ncing Sourc	es and Residual Equity Tr	ansfers In:			Fund C	Code 29
PRC	Revenue					2015 Value	2016 Va	alue
	1900 Other Revenue	from Local S	Sources			12,135.49	15.	,317.14
	3290 State - Other St	ate Grants				3,699.54		0.00
	3445 State Combined	d Fund Schoo	ol Block Grant			5,193.72	5.	,193.72
	3447 SB96 Combine	d Block Grai	nt Reimbursement			102.53		0.00
Total C	Current Revenues, Other	r Financing	Sources and Residual Equ	ity Transfers In:		21,131.28	20	,510.86
<mark>Curren</mark>	t Expenditures, Other I	Financing U	ses and Residual Equity T	ransfers Out:			Fund (	Code 29
PRC	Program Function	ı Object				2015 Value	2016 Val	lue
	1XX Regular Educat	ion Progran	ns - Elementary/Secondary	7				
	1XXX I	nstruction						
			upplies and Materials			10,854.90		,470.10
Total C	Current Expenditures, C	ther Financ	ing Uses and Residual Equ	iity Transfers Ou	ıt:	10,854.90	15	,470.10
			Schedule Of Ch	<mark>anges Works</mark>	sheet		Fund (	Code 29
Beginn	ning Fund Balance						10,276.38	(1)
Total C	Current Revenues, Other	Financing So	ources and Residual Equity	Γransfers In			20,510.86	(2)
Total (	Current Expenditures, Oth	her Financin	g Uses and Residual Equity	Transfers Out			15,470.10	(3)
Increas	se/Decrease of Reserve for	or Inventorie	s					
7	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	or Encumbra	nces					
7	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3	+4)					15,317.14	(5)



### FY2015-16

Submit ID: 0026-00922619

#### 02 Big Horn County

0026 Wyola Elem

# Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Curren	<mark>it Revenues, Ot</mark>	her Financi	ng Source	es and Residual Equity T	ransfers In:			Fund C	Code 84
PRC	Revenue						2015 Value	2016 Va	alue
	1700 Stude	nt Extracurrio	cular Acti	vity Receipts			38,370.08	34	,787.82
Total C	Current Revenu	ies, Other Fi	inancing !	Sources and Residual Eq	uity Transfers In:		38,370.08	34	,787.82
Curren	nt Expenditures	s <mark>, Other Fin</mark> a	ancing Us	es and Residual Equity T	Transfers Out:			Fund (	Code 84
PRC	Program	Function	2015 Value	2016 Va	lue				
	7XX Extrac	urricular At	thletics ar	nd Activities					
		3XXX Ope	ration of	Non-Educational Service	es				
			34,227.96	21	,278.77				
Total C	Current Expend	litures, Othe	34,227.96	21	,278.77				
				Schedule Of Cl	<mark>hanges Works</mark> l	neet		Fund (	Code 84
Begin	ning Fund Balar	nce						10,270.99	(1)
Total	Current Revenue	es, Other Fin	ancing So	urces and Residual Equity	Transfers In			34,787.82	(2)
Total (	Current Expend	itures, Other	Financing	Uses and Residual Equity	Transfers Out			21,278.77	(3)
Increa	se/Decrease of l	Reserve for I	nventories	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	Increase/Decrease of Reserve for Encumbrances								
,	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Ending	g Fund Balance	(1+2-3+4)	4)					23,780.04	(5)



### FY2015-16

## Submit ID: 0026-00922619

# 02 Big Horn County 0026 Wyola Elem

### **Detail Expenditure**

Fund	Accou	ınt		Description	2015 Value	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	26,481.14	26,778.46
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	9,399.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	18,611.26	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	588,571.13	559,374.97
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	3,952.01	1,763.62
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services	27,516.81	28,171.44
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



#### FY2015-16

# 02 Big Horn County

#### 0026 Wyola Elem

#### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

If (e - f) is > 0, then [(e - f) \* 0.75] = reversion

a.	Instructional Block Grant Entitlement	18,748.80
b.	Related Services Block Grant Entitlement	6,249.60
c.	Total Entitlements Subject to Reversion	24,998.40
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	0.00
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	33,247.87
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	55,011.32
g.	Special Education Reversion Amount If $f = 0$ then $c = reversion$ ELSE	

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

0.00



FY2015-16

Submit ID: 0026-00922619

# 02 Big Horn County 0026 Wyola Elem

#### **Special Education Reversion**

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	26,778.46	0.00	0.00	0.00	0.00
280	1XXX	2XX	4,600.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	46.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	149.98
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	23,436.88
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			31,378.46	0.00	0.00	0.00	23,632.86

55,011.32

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



#### FY2015-16

Submit ID: 0026-00922619

# 02 Big Horn County 0026 Wyola Elem

### Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	16,111.03	0.00	0.00	0.00	16,111.03
Buildings	1,171,342.43	0.00	0.00	0.00	1,171,342.43
Machinery and Equipment	365,260.78	0.00	83,000.00	55,891.00	392,369.78
Totals at Historical Cost	1,552,714.24	0.00	83,000.00	55,891.00	1,579,823.24
Depreciation					
Building Accum	862,647.94	0.00	21,532.78	0.00	884,180.72
Machinery and Equipment Accum	235,526.44	0.00	32,592.79	0.00	268,119.23
<b>Total Accumulated Depreciation</b>	1,098,174.38	0.00	54,125.57	0.00	1,152,299.95
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	454,539.86	0.00	28,874.43	55,891.00	427,523.29

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*\*</sup> Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Operations and Maintenance (26XX)	31,927.94	0.00	0.00
Transportation (27XX)	21,547.92	0.00	0.00
Food Service (31XX)	649.71	0.00	0.00
Total Depreciation for FY2016	54,125.57	0.00	0.00

<sup>\*\*\*</sup> Has comment.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



### 02 Big Horn County

0026 Wyola Elem

#### **Schedule of Changes in Long-Term Liabilities** (e) Ending **(f)** (g) Long-Term (a) **(b)** (c) (**d**) Current **Beginning** New Debt Refunding **Balance Portion** Portion Principal Balance & Other & Other (6/30/2016)Due Due 7/1/2015 Additions **Payments** Reduction [a+b-c-d] FY2017 FY2018 **Governmental Activities \*** 0.00 0.00 30,720.85 8,842.76 39,563.61 0.00 Compensated Absences 39,563.61 **Total Governmental Activity** Non-bond Long-Term Liabilities 30,720.85 8,842.76 0.00 0.00 39,563.61 0.00 39,563.61

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

02 Big Horn County

0026 Wyola Elem

# **Net Pension Liability FY2016**

	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental		•		_
Net Pension - PERS	288,461.93	4,838.23	0.00	293,300.16
Net Pension - TRS	865,421.00	124,744.00	0.00	990,165.00